



**Justin P. Wilson, Comptroller**

February 11, 2016

## **Decatur County Audit Reveals Major Problems and Weaknesses**

The Comptroller's annual audit of Decatur County government describes several serious problems that should demand immediate attention by county leaders and elected officials.

The audit for the fiscal year ending June 30, 2015 includes 19 findings related to county government operations. Eight of these findings were also noted in last year's report but had not been corrected.

Auditors identified issues which include a failure to maintain current accounting records, purchasing procedures, expenditures exceeding appropriations, and inadequate documentation to support \$65,242 in accrued leave and compensatory time payments.

For the third year in a row, multiple funds required material audit adjustments in order to correct year-end financial statements. Account balances in the General, Highway/Public Works, and General Debt Service funds required adjustments totaling \$552,087, \$162,307, and \$201,437, respectively. These adjustments are often a strong indicator of a county's inability to maintain its accounting records.

Auditors also questioned the Decatur County Sheriff's use of federal surplus military equipment. Auditors noted that several items acquired by the county were found on the sheriff's personal property. Other equipment was not being used for law enforcement or counter-drug activities. The failure to follow program guidelines resulted in questioned costs of \$403,570.

"This is the most troubling audit that our office has released so far for fiscal year 2015," Comptroller Justin P. Wilson said. "The findings in this report give me great concern about the financial processes in Decatur County government. All county leaders and elected officials must get serious about correcting the problems identified."

To view the audit online, go to: <http://www.comptroller.tn.gov/la/>

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